EXHIBIT 83

From:	Kathryn Tuman [kat56@mail.columbia.edu]
Sent:	4/25/2011 10:07:17 PM
To:	'Matthew Luker' [ml2347@columbia.edu]
Subject:	RE: notes, is that what i said?

I don't, but I guess Lisa and maybe Jessica should weigh in?

Kathryn Tuman
Director of Financial Aid
Office of Financial Aid & Educational Financing
Columbia College & The Fu Foundation School of Engineering and Applied Science
PH: 212-854-6461
FAX: 212-854-8223
kat56@columbia.edu
http://www.studentaffairs.columbia.edu/finaid/

From: Matthew Luker [mailto:ml2347@columbia.edu]
Sent: Monday, April 25, 2011 5:36 PM
To: Kathryn Tuman; Matthew Luker; Elizabeth Girgis
Subject: RE: notes, is that what i said?

Kathryn, This looks great!

Also,

I went over to Hamilton to meet with Andrea about some things and ran into Susan. We spoke about this project and I learned that the meeting with McKinsey on Friday is meant to be educational as we understood, but it is also supposed to include data, not high level data either. Susan wants to look at income and pc by Pool and standing etc. She said that McKinsey is working for us at this point to help articulate if there is or is not anything to be done based on what the data is saying. So, for the meeting with McKinsey, we are not looking for a high-level final product with conclusions, but we do want the educational piece plus the data. Susan has asked if I can put a data file in our shared folder so she can see what the income to pc looks like. Does anyone have an issue with me doing this? Please feel free to call and discuss.

Best Regards,

Matthew Luker

Director
Enrollment Reporting and Data Management
Division of Student Affairs
Columbia University
Mobile: 347-439-7308
Office: 212-854-2616
ml2347@columbia.edu

From: Kathryn Tuman [mailto:kat56@columbia.edu]
Sent: Monday, April 25, 2011 4:34 PM
To: Matthew Luker; Elizabeth Girgis
Subject: notes, is that what i said?

a)   PC stands for Parent Contribution and is the amount that our financial aid evaluation determines a parent is able to contribute to their child's education for the academic year.

b)   When evaluating a parent contribution one of the many points we review is a family's total income. However, as demonstrated, chart that illustrates Parent Contributions across income bands, total family income is only one of many determining factors in calculating a parent contribution. In addition to income, we look at family size, total assets, number of siblings in school, geographic location as well as other information. The examples ahead demonstrate that families with similar incomes have varying Parent Contribution depending on these other factors. Examples

c)   Our financial aid philosophy is influenced by our membership and participation in professional organizations such COHFE and NASAC, making level playing field for students to choose right fit, need blind etc... Particularly, we evaluate financial aid applications using the Consensus Approach Methodology as agreed upon by the 568 Group. 568 Group is .... and includes schools...... Agrees upon best practices for evaluating families for financial aid to allow students to select school that is the right fit for them and be forced to select a school based on cost.

d)   As noted, most of our peer schools are part of 568 and follow Consensus Approach Methodology. However, when looking at where we are in the marketplace, Matt's charts, we see that our most competitive peers are HY and P. It is crucial to note that H Y and P are no longer part of the 568 Group because they have instituted financial aid policies that are significantly more generous than the best practices of the 568 Group's Consensus Approach allows.

e)   As demonstrated by some match requests we received, even with our generous 568 Group Consensus Approach, we are not competitive in our financial aid awards with H, Y and P.

Kathryn Tuman
Director of Financial Aid
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